

1 THOMAS P. O'BRIEN
United States Attorney
2 SANDRA R. BROWN
Assistant United States Attorney
3 Chief, Tax Division
DANIEL LAYTON (SBN 240763)
4 Assistant United States Attorney
Room 7211 Federal Building
5 300 North Los Angeles Street
Los Angeles, CA 90012
6 Telephone: (213) 894-6165
Facsimile: (213) 894-0115
7 Email: Daniel.Layton@usdoj.gov
Attorneys for United States of America

8 UNITED STATES DISTRICT COURT
9 CENTRAL DISTRICT OF CALIFORNIA
10 WESTERN DIVISION

11 UNITED STATES OF AMERICA,) Case No. CV 08-7158 GAF (PLAx)
12)
Petitioner,) Order to Show Cause Why
13) Respondent Should Not Be Held
vs.) in Civil Contempt
14)
IVAN M. FORBES,) Date: **March 23, 2009**
15) Time: **1:30 p.m.**
Respondent.) Location: Hon. Gary A. Feess
16) Roybal Federal Building and
United States Courthouse
17) Courtroom No. 740
255 E. Temple Street
18) Los Angeles, CA 90012

19 Based on the Application for Order to Show Cause on Civil
20 Contempt, Memorandum of Points and Authorities, and the
21 Declaration in Support, the Court finds that petitioner has
22 established its *prima facie* showing that respondent is in
23 contempt of court for failure to follow the Court's Order
24 Granting Petition to Enforce Internal Revenue Service Summons.
25 See United States v. Brown, 918 F.2d 82, 83-84 (9th Cir. 1990).

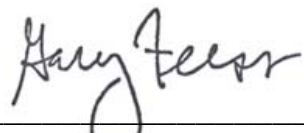
26 Therefore, **IT IS ORDERED** that respondent appear before this
27 District Court of the United States for the Central District of
28 California, at the date, time and address listed above in the

1 caption to show cause why respondent should not be held in civil
2 contempt for failure to comply with the Court's order dated
3 December 15, 2008, granting the Petition to Enforce Internal
4 Revenue Service Summons, and incarcerated until respondent has
5 been purged of contempt and complies with the Court's order
6 enforcing the subject IRS summons.

7 **IT IS FURTHER ORDERED** that copies of this Order and the
8 Application for Order to Show Cause on Civil Contempt be served
9 on respondent by personal delivery or certified mail.

10 **IT IS FURTHER ORDERED** that within ten (10) days after
11 service upon Respondent of the herein described documents,
12 respondent shall file and serve a written response, supported by
13 appropriate sworn statements, as well as any desired motions.
14 All allegations in the Application for Order to Show Cause on
15 Civil Contempt, Memorandum of Points and Authorities, and
16 Declaration in Support that is not contested by such responsive
17 pleadings or by sworn statements will be deemed admitted.

18
19 DATED: February 5, 2009



HON GARY A. FEESS
U.S. DISTRICT COURT JUDGE

20
21
22 Respectfully submitted,
23 THOMAS P. O'BRIEN
24 United States Attorney
25 SANDRA R. BROWN
26 Assistant United States Attorney
27 Chief, Tax Division
28

DANIEL LAYTON
Assistant United States Attorney
Attorneys for United States of America